AMENDMENT

The Commissioner is hereby authorized to charge payment of any additional fees involved with added Claims and the like to Deposit Account No. 19-0033.

IN THE SPECIFICATION

On page 11, after the caption for Fig. 21, please enter the following caption:

C1

Fig. 2m is a cross-sectional view of a semiconductor substrate showing the triangular cross-section of conformally multiply connected surfaces of the floating gate, inter-gate oxide and the control gate, according to the present invention.

On page 14, please replace the last paragraph with the following rewritten paragraph as follows:

C2

As a main feature and key aspect of the present invention, etching is continued further with gases $HBr+Cl_2$ to

C2 Cont

form step (125) in first polysilicon layer (120) as shown in Fig. 2f. For a step depth of preferably between about 900 to 1100 Å, the added surface area on the first polysilicon layer is between about 20 to 40 % where the higher 40% is preferred. This increase is also reflected in the increased capacitance and therefore in the increased coupling ratio between the floating gate and the control gate to be formed conformally over the floating gate. It will be observed that the top surface of the first polysilicon layer exposed in (125) can be "folded" several times over by having several steps or "fins" similar to that is found in heat sinks. Furthermore, the fins can comprise other shapes, such as triangular, or trapezoidal, and so on, all designed to increase the area of the top surface of the first polysilicon layer (120). As another key step, additional area is gained by removing oxide spacers (155) to expose additional polysilicon areas underneath the spacers, as seen in Fig. 2g.

IN THE CLAIMS

Please amend the claims as follows: